

Financial Forecast

Executive Summary

Since 1994, the Maricopa County Office of Management and Budget has developed a financial forecast to assist in both short and long range financial planning. The FY 2002-03 version forecasts revenues, expenditures and ending fund balances for ten years, beginning with the current fiscal year. Following is a summary and detailed narrative description of the assumptions used in this forecast. Two forecast scenarios are developed, “Most Likely” and “Pessimistic” Schedules for the “Most Likely” are included for the following major funds:

- General Fund
- Detention (Jail Excise Tax) Fund – Operating and Capital Projects
- Transportation - Operating and Capital Projects
- Flood Control District - Operating and Capital Projects
- Library District - Operating and Capital Projects

“Pessimistic” versions of these schedules are not published in this document, but may be provided on request.

General Assumptions

This forecast provides a conservative estimate of the County’s fiscal condition through the next ten years given realistic economic forecasts, current Board policies and existing laws. The forecast does not incorporate anticipated policy changes, spending priorities, or proposed new revenue sources. The forecast is based on the following assumptions:

- The Maricopa Integrated Health System (MIHS) will continue to operate as a part of County government.
- The County will continue to fund the Maricopa Integrated Health System (MIHS) operating subsidy in lieu of the prior Disproportionate Share transfer, plus additional amounts as necessary to maintain the financial solvency of the system.
- The forecast does not assume extension of the Jail Excise Tax, which has been referred to the voters of Maricopa County consideration in the November 2002 election. The forecast therefore assumes continuation of the policy of avoiding use of the existing jail excise tax for ongoing jail operating costs.
- General Fund surpluses, if any, will be reserved to repay debt used to complete the current capital improvement program (CIP) for general government facilities. No further capital improvements or debt issues are assumed in the forecast.

Overall Fiscal Position

The overall forecast is based on econometric forecasts of major revenues and demographic/economic cost drivers developed for Maricopa County by the consulting firm of Elliott D. Pollack and Company. In keeping with conservative planning practices, forecast information is provided to the County under both “most likely” and “pessimistic” scenarios; a “high” scenario is not considered. The key issues in the latest forecast update are the jail and juvenile detention program, the impact of escalating costs for indigent health care, and funding requirements for the CIP. A ten-year forecast horizon is used to assess the impact of the expiration of the jail tax, which is limited to nine years or \$900 million in total collections.





The current forecast is much less favorable than last year's due to the economic downturn, significant costs shifted to Maricopa County by the State of Arizona, and potential operating losses in the Maricopa Integrated Health System. Both the Most Likely and Pessimistic scenarios now indicate that Maricopa County will not be able to absorb the full cost of operating new jail and juvenile detention facilities with existing General Fund revenues. In the Most Likely scenario, annual General Fund revenue growth ranges from approximately 4.5% to 6.5% after FY 2003-04, while expenditures and fund transfers increase from approximately by 9.7%, 8.3%, and 8.9% from FY 2004-05 through FY 2006-07, while new detention facilities come on-line and phase into full operation. Expenditures and fund transfers increase by 4.5% to 5.5% through the remainder of the forecast period. Operating deficits reach nearly \$80 million in FY 2006-07 and level off thereafter. In the Pessimistic scenario, General Fund revenue growth rates are lower while expenditure increases are higher, creating greater operating deficits that reach nearly \$350 million by Year 10.

The Most Likely scenario indicates that the Criminal Justice Facility Capital Plan will require a short-term borrowing to bridge a temporary funding gap beginning in Fiscal Year 2002-03. The scenario assumes the short-term debt is entirely repaid by the end of Fiscal Year 2004-05.

Revenue

The Board of Supervisors adopted a flat combined property tax rate for FY 2002-03, and the forecast assumes continued reduction in the combined rates for the Primary, Debt Service, Flood Control District, and Library District levies. The primary rate is held at the FY 2002-03 level, while the Debt Service levy and rate are eliminated after FY 2003-04 when the County's outstanding general obligation bonds are repaid. The Library District rate is held at the current rate of \$.0421 through the forecast horizon, while the Flood Control District levy (plus Salt River Project Payments in Lieu of Taxes) is held flat at \$45 million, thus causing the tax rate to decline.

The forecast predicts slower growth in primary net assessed value; assessed value growth due to market changes and new construction are projected to subside to lower levels after a drop in FY 2004-05 due to the delayed impact of the 2001-2002 recession. Estimated growth rates are conservative; market and growth estimates are based on local historical trends. However, assessed value could very well experience lower or no growth if the State Legislature makes further changes in the property tax system.

Forecasts of other revenue sources are based on economic forecasts and historical trends.

The forecast continues Disproportionate Share payments and General Fund State Shared Sales Tax withholding at FY 2002-03 levels.

Expenditures

Expenditure projections include relatively small increases in the cost of existing programs, plus estimated annual increases in staffing levels consistent with population growth.

Projections include funding for pay increases that are in line with inflation; the base inflation rate is adjusted 1-2% higher than for FY 2003-04 and FY 2004-05 to catch up with market salary disparities created by the FY 2002-03 freeze in salaries.

Major maintenance for current facilities and park enhancements continues through the end of the forecast period. Major maintenance for future general government and jail facilities begins in FY 2002-03 and increases each year thereafter as new facilities are placed in service.

County contributions to the Arizona Health Care Cost Containment System (AHCCCS) and the Arizona Long-Term Care System (ALTCS) are projected to increase in line with State forecasted growth. The forecast assumes that the County will continue to be required to pay for the full impact

of increases in the non-Federal portion of ALTCS, as well as 86% of the cost of restoration to competency costs, both of which resulted from cost-shifts in the State's FY 2002-03 budget.

The forecast assumes that MIHS will begin to require a General Fund subsidy above and beyond the current base of \$13.1 million.

Revenue Assumption Detail

Net Assessed Value: Net assessed value includes:

- locally assessed real property and improvements,
- secured and unsecured personal property, and
- centrally assessed real property and improvements

The assessed value of each of these elements changes from year to year due to market trends, legislative changes and addition of new taxable property. For purposes of this forecast, each component of change was projected separately for each category of property. Market and growth estimates are based on historical trends; the impacts of legislative changes are also factored in where they are known. The forecasts should be considered conservative.

Penalties and Interest: The base forecast assumes that revenue from this source will remain at current levels relative to property tax collections.

Licenses and Permits: Overall, license and permit revenue is forecast to grow in line with economic factors. The two sources of General Fund license and permit revenue are liquor licenses and fiber optic franchise permits.

Intergovernmental Revenue (Excluding State Shared Sales Tax and Vehicle License Tax): Intergovernmental revenue is projected to grow in line with inflation. The major sources of intergovernmental revenue are Sheriff's Office Patrol Service reimbursements, election reimbursements, and Justice of the Peace salary reimbursements. Election reimbursements are adjusted to coincide with the timing of primary and general elections.

State Shared Sales Taxes: Based on econometric forecasts, growth in state shared sales tax revenue is expected to slow to lower levels of 4.5% to 5.6%, depending on the forecast scenario.

State Shared Vehicle License Taxes: Vehicle License Tax (VLT) revenue had grown rapidly over the past two years due to biennial registration and the strong economy, and have held over the last year due to special financing incentives. Both VLT forecast scenarios assume that fewer vehicle owners will register on a biennial basis, and that new vehicle sales will eventually slow. Because the existing stock of vehicles continually depreciates, growth in VLT is dependent on sales of new vehicles and importation of existing vehicles from out of state by new residents. Movements to cut or eliminate VLT by the State Legislature could reduce the amount of revenue to Maricopa County.

Charges for Services: Major sources of charges for services are recording fees, court fees, and tax sale fees. Most charges for service are expected to increase in line with County population growth. The forecast assumes no increase in fee rates.

Fines and Forfeits: General Fund fine and forfeit revenue is primarily from Justice Court traffic fines. Fines are expected to grow in line with County population growth. The forecast assumes no change in fine rates.

Patient Revenue: Patient charges collected in the General Fund consist of partial reimbursements by County residual long-term care patients for their cost of care. These revenues are projected to decline gradually in line with expenditures for residual long-term care, which are decreasing as the capped patient population decreases.





Interest Earnings: Interest Earnings are forecasted proportionate to historical interest earnings relative to total revenue and fund balances.

Miscellaneous Revenue: Major sources of miscellaneous revenue include Facilities Management Security Building lease revenue from Non-County organizations, Recorder fees for micro-graphics and Assessor Map and Copy fees. The forecast assumes that Facilities Management will phase out Non-County Security Building leases over the next five years. The forecast assumes no change in current miscellaneous fee rates.

Sale of Fixed Assets: No major property liquidations are anticipated through the forecast period. Minimal revenue is projected through the forecast period.

Operating Transfers-In: Operating transfers-in represent General Fund Departments' central service cost allocation, along with reimbursement from the Maricopa Integrated Health System for Disproportionate Share withholding. The forecast assumes that Central Service transfers-in will increase with inflation.

Expenditure Assumption Detail

Wages & Salaries: Wages and salaries are projected to increase at the anticipated rates of inflation and population growth. For FY 2003-04 and 2004-05, an additional 1-2% is added to account for the lack of adjustments relative to the salary market in FY 2002-03.

Employee Benefits: Beginning in Fiscal Year 2003-04 forecasted benefit costs include the projected impact of increasing ASRS contributions, as well as employee health and dental insurance costs.

Supplies and Services: Supplies and services are projected to increase at the anticipated rates of inflation and population growth.

Capital Outlay: Capital outlay expenditures are projected to increase at the anticipated rates of inflation and population growth.

General Government: General Government is presented as a separate item because it is comprised of many program elements that must be projected individually. These programs include the following:

- General Contingency - the FY 2002-03 budget of \$20 million increases each year in line with increases in the overall General Fund budget.
- Major maintenance for current facilities and park enhancements continues through the end of the forecast period. Major maintenance for future general government facilities begins in Fiscal Year 2002-03 and increases each year thereafter as new facilities are placed in service.
- Vehicle Replacement - replacement of vehicles operated by General Fund departments is projected to increase with inflation and population growth through the forecast period.

Jail/Juvenile Detention Maintenance of Effort: The forecast assumes no extension of the Jail Excise Tax, and that the General Fund will therefore continue to support ongoing existing and future detention facility operating costs. The General Fund contribution fully covers all existing and future detention facility operating costs through the forecast period. Current estimated costs of operating new facilities are assumed to be phased in over four fiscal years starting in FY 2003-04.

Election Costs: The incremental cost of administering primary and general elections is cyclical in nature.

Health Care Mandates: Health Care Mandates include a variety of mandated and Board-sponsored health care related costs: the Arnold v. San Court Order requirements for treatment of the seriously mentally ill, an intergovernmental agreement for general mental health assistance, and



the Long Term Care Residual program. The Arnold v. Sarn Court Order forecast includes anticipated medical inflation and an additional 2% inflation to account for a possible change in the pharmaceuticals weighting in future Intergovernmental Agreement formulae. For certain programs in Health Care Mandates, no growth is projected, while costs for some programs are projected to increase based on population growth and medical inflation. The forecast assumes continuation of the new requirement for County payments to the Arizona State Hospital for 86% of costs or restoration of mental competency of criminal defendants.

AHCCCS/ALTCS Contributions: County contributions to AHCCCS and ALTCS are projected to increase in line with State forecasted growth. The forecast assumes that the County will continue to cover the full impact of increases in the non-federal portion of the ALTCS program, as provided in the FY 2002-03 State budget.

Capital Projects

Capital Project expenditures are forecast based on the current approved Five-Year Capital Improvement Program. For General Fund, Detention Fund and Library District projects, no additional spending is forecasted beyond the current five-year program. For Transportation and Flood Control District, capital project expenditures are assumed to remain at the level planned for Year 5, adjusted for availability of resources.





General Fund

	Adopted FY 2002-03	2 FY 2003-04	3 FY 2004-05	4 FY 2005-06	5 FY 2006-07
<i>Most Likely</i>					
Sources of Funds:					
Revenue					
Property Taxes	\$ 277,949,612	\$ 295,649,334	\$ 302,029,434	\$ 321,876,097	\$ 345,622,168
Tax Penalties & Interest	8,000,000	8,940,000	9,509,000	9,714,000	10,352,000
Licenses & Permits	428,970	432,089	435,302	438,611	442,019
Other Intergovernmental	7,181,221	6,089,772	7,740,403	6,518,772	8,353,511
Payments in Lieu of Taxes	6,929,684	6,929,684	6,929,684	6,929,684	6,929,684
State Shared Sales Tax	335,423,506	364,660,132	385,081,099	406,645,640	429,417,797
State Shared Vehicle License Tax	101,980,938	115,477,419	123,560,838	132,210,097	141,464,804
Other Charges for Services	18,518,283	19,005,686	19,565,686	20,135,686	20,735,686
Patient Service Revenue	52,848	42,278	31,709	21,139	10,570
Fines & Forfeits	10,718,820	11,040,310	11,371,444	11,712,512	12,063,813
Interest Earnings	12,001,580	12,667,169	13,034,381	14,686,720	16,536,351
Miscellaneous Revenue	2,595,685	2,414,201	2,247,740	2,079,385	1,918,744
Gain On Fixed Assets	50,000	50,000	50,000	50,000	50,000
Total Revenue	\$ 781,831,147	\$ 843,398,075	\$ 881,586,720	\$ 933,018,343	\$ 993,897,147
Net Growth Rate	4.00%	7.87%	4.53%	5.83%	6.52%
Fund Transfers-In					
Disproportionate Share Match	\$ 101,760,800	\$ 101,760,800	\$ 101,760,800	\$ 101,760,800	\$ 101,760,800
Central Service Allocation	7,866,687	8,060,000	8,260,000	8,470,000	8,680,000
Total Transfers In	\$ 109,627,487	\$ 109,820,800	\$ 110,020,800	\$ 110,230,800	\$ 110,440,800
Total Sources	\$ 891,458,634	\$ 953,218,875	\$ 991,607,520	\$ 1,043,249,143	\$ 1,104,337,947
Net Growth Rate	10.63%	6.93%	4.03%	5.21%	5.86%
Uses of Funds:					
Expenditures:					
Personal Services	\$ 250,075,279	\$ 273,030,178	\$ 292,438,970	\$ 307,823,536	\$ 326,525,055
Supplies & Services	69,903,805	72,363,138	80,349,714	80,983,677	89,558,439
Capital Outlay	2,272,760	2,399,466	2,533,237	2,674,465	2,823,566
General Government	81,975,405	68,884,926	65,397,734	68,882,611	71,598,402
AHCCCS/ALTCS Contributions	160,841,812	178,711,004	197,801,612	218,197,509	239,988,340
Transfer Out to Detention Fund	120,866,924	157,090,762	196,037,599	235,385,177	272,827,663
Other Mandated Health Care	69,505,398	48,252,501	50,743,878	53,268,080	55,943,307
MIHS Subsidy	13,140,300	13,140,300	17,140,300	18,140,300	23,140,300
Disproportionate Share Match	101,760,800	101,760,800	101,760,800	101,760,800	101,760,800
Total Uses	\$ 870,342,483	\$ 915,633,075	\$ 1,004,203,845	\$ 1,087,116,154	\$ 1,184,165,873
Net Growth Rate		5.20%	9.67%	8.26%	8.93%
Projected Surplus/Deficit:	\$ 21,116,151	\$ 37,585,800	\$ (12,596,325)	\$ (43,867,011)	\$ (79,827,926)
Percent of Total Expenditures	2.43%	4.10%	-1.25%	-4.04%	-6.74%
Fund Balance:					
Beginning Unreserved Balance	\$ 223,944,803	\$ 150,500,000	\$ 141,710,800	\$ 98,834,475	\$ 28,277,464
Designation for Cash Flow	(93,000,000)	(98,900,000)	(101,000,000)	(107,600,000)	(115,500,000)
Designation for MIHS	(53,000,000)	(53,000,000)	(53,000,000)	(53,000,000)	(53,000,000)
Designation for Capital Projects	(4,500,000)	-	-	-	-
Unreserved/Undesignated Balance	\$ 73,444,803	\$ (1,400,000)	\$ (12,289,200)	\$ (61,765,525)	\$ (140,222,536)
Net Surplus/Deficit	21,116,151	37,585,800	(12,596,325)	(43,867,011)	(79,827,926)
Appropriated Fund Balance	(94,560,954)	(46,375,000)	(30,280,000)	(26,690,000)	(21,020,000)
Ending Unres./Undesig. Fund Bal.	\$ -	\$ (10,189,200)	\$ (55,165,525)	\$ (132,322,536)	\$ (241,070,462)
Ending Unreserved Fund Balance	\$ 150,500,000	\$ 141,710,800	\$ 98,834,475	\$ 28,277,464	\$ (72,570,462)



General Fund (Continued)

	6	7	8	9	10
	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
<i>Most Likely</i>					
Sources of Funds:					
Revenue					
Property Taxes	\$ 372,540,620	\$ 392,060,639	\$ 418,390,504	\$ 440,775,715	\$ 470,989,999
Tax Penalties & Interest	11,116,000	11,982,000	12,610,000	13,457,000	14,177,000
Licenses & Permits	445,530	449,146	452,870	456,706	460,657
Other Intergovernmental	6,984,772	9,023,541	7,493,772	9,758,663	8,045,772
Payments in Lieu of Taxes	6,929,684	6,929,684	6,929,684	6,929,684	6,929,684
State Shared Sales Tax	453,465,193	478,859,244	505,675,362	533,993,182	563,896,800
State Shared Vehicle License Tax	151,367,340	161,963,054	173,300,468	185,431,500	198,411,705
Other Charges for Services	21,335,686	21,975,686	22,625,686	23,285,686	23,985,686
Patient Service Revenue	-	-	-	-	-
Fines & Forfeits	12,425,652	12,798,347	13,182,222	13,577,614	13,984,867
Interest Earnings	18,475,548	20,466,507	22,443,231	23,173,353	23,971,156
Miscellaneous Revenue	1,761,484	1,815,318	1,870,575	1,927,279	1,986,454
Gain On Fixed Assets	50,000	50,000	50,000	50,000	50,000
Total Revenue	\$ 1,056,897,509	\$ 1,118,373,165	\$ 1,185,024,374	\$ 1,252,816,382	\$ 1,326,889,780
Net Growth Rate	6.34%	5.82%	5.96%	5.72%	5.91%
Fund Transfers-In					
Disproportionate Share Match	\$ 101,760,800	\$ 101,760,800	\$ 101,760,800	\$ 101,760,800	\$ 101,760,800
Central Service Allocation	8,900,000	9,120,000	9,350,000	9,580,000	9,820,000
Total Transfers In	\$ 110,660,800	\$ 110,880,800	\$ 111,110,800	\$ 111,340,800	\$ 111,580,800
Total Sources	\$ 1,167,558,309	\$ 1,229,253,965	\$ 1,296,135,174	\$ 1,364,157,182	\$ 1,438,470,580
Net Growth Rate	5.72%	5.28%	5.44%	5.25%	5.45%
Uses of Funds:					
Expenditures:					
Personal Services	\$ 343,710,442	\$ 364,595,415	\$ 383,793,140	\$ 407,117,275	\$ 428,563,797
Supplies & Services	90,265,060	99,822,559	100,610,163	111,263,029	112,140,899
Capital Outlay	2,980,980	3,147,169	3,322,624	3,507,860	3,703,424
General Government	73,184,351	76,362,984	79,702,397	83,231,587	86,955,409
AHCCCS/ALTCS Contributions	263,269,930	288,144,703	314,722,141	343,027,864	369,200,042
Transfer Out to Detention Fund	280,557,752	288,488,997	296,627,070	304,977,808	313,686,930
Other Mandated Health Care	58,778,747	61,820,218	63,180,139	66,546,739	70,115,209
MIHS Subsidy	23,140,300	23,140,300	25,140,300	25,140,300	28,140,300
Disproportionate Share Match	101,760,800	101,760,800	101,760,800	101,760,800	101,760,800
Total Uses	\$ 1,237,648,361	\$ 1,307,283,145	\$ 1,368,858,774	\$ 1,446,573,263	\$ 1,514,266,810
Net Growth Rate	4.52%	5.63%	4.71%	5.68%	4.68%
Projected Surplus/Deficit:	\$ (70,090,052)	\$ (78,029,179)	\$ (72,723,600)	\$ (82,416,080)	\$ (75,796,230)
Percent of Total Expenditures	-5.66%	-5.97%	-5.31%	-5.70%	-5.01%
Fund Balance:					
Beginning Unreserved Balance	\$ (72,570,462)	\$ (160,660,514)	\$ (256,689,693)	\$ (347,413,293)	\$ (447,829,373)
Designation for Cash Flow	(124,500,000)	(131,000,000)	(139,800,000)	(147,300,000)	(157,400,000)
Designation for MIHS	(53,000,000)	(53,000,000)	(53,000,000)	(53,000,000)	(53,000,000)
Designation for Capital Projects	-	-	-	-	-
Unreserved/Undesignated Balance	\$ (250,070,462)	\$ (344,660,514)	\$ (449,489,693)	\$ (547,713,293)	\$ (658,229,373)
Net Surplus/Deficit	(70,090,052)	(78,029,179)	(72,723,600)	(82,416,080)	(75,796,230)
Appropriated Fund Balance	(18,000,000)	(18,000,000)	(18,000,000)	(18,000,000)	(18,000,000)
Ending Unres./Undesig. Fund Bal.	\$ (338,160,514)	\$ (440,689,693)	\$ (540,213,293)	\$ (648,129,373)	\$ (752,025,603)
Ending Unreserved Fund Balance	\$ (160,660,514)	\$ (256,689,693)	\$ (347,413,293)	\$ (447,829,373)	\$ (541,625,603)





Transportation

	Adopted FY 2002-03	2 FY 2003-04	3 FY 2004-05	4 FY 2005-06	5 FY 2006-07
OPERATIONS (FUND 232)					
<i>Most Likely</i>					
Sources of Funds:					
Revenue					
Licenses & Permits	\$ 1,700,000	\$ 1,794,775	\$ 1,894,834	\$ 2,000,471	\$ 2,111,997
Other Intergovernmental	1,376,624	1,411,040	1,446,316	1,482,473	1,519,535
State Shared Highway User Rev.	77,933,792	81,299,101	84,811,353	88,559,609	92,615,263
State Shared Vehicle License Taxes	6,682,872	7,184,087	7,686,974	8,225,062	8,800,816
Interest Earnings	400,000	367,925	379,867	399,473	419,386
Miscellaneous Revenue	73,600	75,440	77,326	79,259	81,241
Gain on Fixed Assets	230,000	235,750	241,644	247,685	253,877
Total Sources	\$ 88,396,888	\$ 89,162,304	\$ 93,197,164	\$ 97,511,087	\$ 102,170,582
Net Growth Rate		0.87%	4.53%	4.63%	4.78%
Uses of Funds:					
Expenditures					
Personal Services	\$ 18,217,356	\$ 19,404,943	\$ 20,404,991	\$ 21,265,792	\$ 22,163,439
Supplies & Services	24,097,958	25,441,419	26,859,778	28,357,211	29,938,125
Capital Outlay	3,300,608	3,383,123	3,467,701	3,554,394	3,643,254
Total Expenditures	\$ 45,615,922	\$ 48,229,485	\$ 50,732,471	\$ 53,177,397	\$ 55,744,818
Net Growth Rate		5.73%	5.19%	4.82%	4.83%
Fund Transfers Out					
Gen. Fund-Central Service Alloc.	\$ 1,647,240	\$ 1,785,159	\$ 1,924,749	\$ 2,067,946	\$ 2,221,981
Debt Service Allocation	277,765	275,000	-	-	-
Capital Projects Fund	53,000,000	40,000,000	40,000,000	42,000,000	44,000,000
Total Transfers Out	\$ 54,925,005	\$ 42,060,159	\$ 41,924,749	\$ 44,067,946	\$ 46,221,981
Total Uses	\$ 100,540,927	\$ 90,289,644	\$ 92,657,220	\$ 97,245,342	\$ 101,966,799
Projected Surplus/Deficit:	\$ (12,144,039)	\$ (1,127,341)	\$ 539,944	\$ 265,745	\$ 203,783
Fund Balance:					
Beginning Unreserved Balance	\$ 13,525,279	\$ 1,381,240	\$ 253,899	\$ 793,844	\$ 1,059,589
Net Surplus/Deficit	(12,144,039)	(1,127,341)	539,944	265,745	203,783
Ending Balance	\$ 1,381,240	\$ 253,899	\$ 793,844	\$ 1,059,589	\$ 1,263,372
CAPITAL PROJECTS (FUND 232)					
<i>Most Likely</i>					
Sources of Funds:					
Revenue					
Fund Transfers In	\$ 31,578,721	\$ 22,662,621	\$ 9,448,121	\$ 6,724,121	\$ 1,569,124
Total Sources	\$ 31,578,721	\$ 22,662,621	\$ 9,448,121	\$ 6,724,121	\$ 1,569,124
Uses of Funds:					
Fund Balance:					
Beginning Unreserved Balance	\$ 223,620	\$ 495,598	\$ (6,490,781)	\$ (8,392,660)	\$ (4,643,723)
Sources Less Uses	271,978	(6,986,379)	(1,901,879)	3,748,937	5,147,124
Ending Unreserved Fund Balance	\$ 495,598	\$ (6,490,781)	\$ (8,392,660)	\$ (4,643,723)	\$ 503,401



Transportation (Continued)

	6	7	8	9	10
	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
OPERATIONS (FUND 232)					
<i>Most Likely</i>					
Sources of Funds:					
Revenue					
Licenses & Permits	\$ 2,229,741	\$ 2,354,049	\$ 2,485,287	\$ 2,623,842	\$ 2,770,121
Other Intergovernmental	1,557,524	1,596,462	1,636,373	1,677,283	1,719,215
State Shared Highway User Rev.	96,596,485	100,979,901	105,498,294	110,218,864	115,150,659
State Shared Vehicle License Taxes	9,416,873	10,076,054	10,781,378	11,536,074	12,343,600
Interest Earnings	438,948	459,364	480,767	503,542	528,089
Miscellaneous Revenue	83,272	85,353	87,487	89,674	91,916
Gain on Fixed Assets	260,224	266,729	273,398	280,233	287,238
Total Sources	\$ 106,795,802	\$ 111,867,401	\$ 117,121,324	\$ 122,628,388	\$ 128,401,503
Net Growth Rate	4.53%	4.75%	4.70%	4.70%	4.71%
Uses of Funds:					
Expenditures					
Personal Services	\$ 23,099,539	\$ 24,075,769	\$ 25,093,883	\$ 26,155,710	\$ 27,263,163
Supplies & Services	31,607,176	33,369,276	35,229,613	37,193,664	39,267,211
Capital Outlay	3,734,335	3,827,693	3,923,386	4,021,470	4,122,007
Total Expenditures	\$ 58,441,050	\$ 61,272,738	\$ 64,246,882	\$ 67,370,844	\$ 70,652,381
Net Growth Rate	4.84%	4.85%	4.85%	4.86%	4.87%
Fund Transfers Out					
Gen. Fund-Central Service Alloc.	\$ 2,387,689	\$ 2,565,966	\$ 2,757,779	\$ 2,964,172	\$ 3,186,266
Debt Service Allocation	-	-	-	-	-
Capital Projects Fund	46,000,000	48,000,000	50,000,000	52,000,000	55,000,000
Total Transfers Out	\$ 48,387,689	\$ 50,565,966	\$ 52,757,779	\$ 54,964,172	\$ 58,186,266
Total Uses	\$ 106,828,738	\$ 111,838,704	\$ 117,004,661	\$ 122,335,016	\$ 128,838,647
Projected Surplus/Deficit:	\$ (32,936)	\$ 28,697	\$ 116,663	\$ 293,372	\$ (437,144)
Fund Balance:					
Beginning Unreserved Balance	\$ 1,263,372	\$ 1,230,436	\$ 1,259,133	\$ 1,375,796	\$ 1,669,168
Net Surplus/Deficit	(32,936)	28,697	116,663	293,372	(437,144)
Ending Balance	\$ 1,230,436	\$ 1,259,133	\$ 1,375,796	\$ 1,669,168	\$ 1,232,024
CAPITAL PROJECTS (FUND 232)					
<i>Most Likely</i>					
Sources of Funds:					
Revenue					
	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Transfers In	46,000,000	48,000,000	50,000,000	52,000,000	55,000,000
Total Sources	\$ 46,000,000	\$ 48,000,000	\$ 50,000,000	\$ 52,000,000	\$ 55,000,000
Uses of Funds:					
	\$ 46,000,000	\$ 48,000,000	\$ 50,000,000	\$ 52,000,000	\$ 55,000,000
Fund Balance:					
Beginning Unreserved Balance	\$ 503,401	\$ 503,401	\$ 503,401	\$ 503,401	\$ 503,401
Sources Less Uses	-	-	-	-	-
Ending Unreserved Fund Balance	\$ 503,401	\$ 503,401	\$ 503,401	\$ 503,401	\$ 503,401





Flood Control District

	Adopted FY 2002-03	2 FY 2003-04	3 FY 2004-05	4 FY 2005-06	5 FY 2006-07
OPERATIONS (FUND 991)					
<i>Most Likely</i>					
Sources of Funds:					
Revenue					
Property Taxes	\$ 44,868,061	\$ 44,868,094	\$ 44,869,829	\$ 44,873,744	\$ 44,899,863
Licenses & Permits	1,800,700	1,890,735	1,947,457	2,005,881	2,066,057
Other Intergovernmental	15,073,000	5,199,825	5,329,821	5,463,066	5,599,643
Payments in Lieu of Taxes	134,393	128,131	125,144	116,636	106,180
Interest Earnings	850,000	856,432	861,283	866,169	871,412
Miscellaneous	8,305,700	825,843	846,489	867,651	889,342
Total Sources	\$ 71,031,854	\$ 53,769,060	\$ 53,980,022	\$ 54,193,147	\$ 54,432,497
<i>Net Growth Rate</i>		-24.30%	0.39%	0.39%	0.44%
Uses of Funds:					
Expenditures:					
Personal Services	\$ 9,737,682	\$ 10,373,023	\$ 10,905,717	\$ 11,362,230	\$ 11,838,093
Supplies & Services	10,260,329	10,680,126	11,166,072	11,674,129	12,205,301
Capital Outlay	686,881	718,134	750,809	784,971	820,687
Total Expenditures	\$ 20,684,892	\$ 21,771,283	\$ 22,822,599	\$ 23,821,330	\$ 24,864,081
		5%	5%	4%	4%
Fund Transfers Out					
Gen. Fund-Central Service Alloc.	\$ 1,122,858	\$ 1,211,377	\$ 1,301,621	\$ 1,392,545	\$ 1,489,839
Capital Projects Fund	49,000,000	39,000,000	29,000,000	29,000,000	28,000,000
Total Transfers Out	\$ 50,122,858	\$ 40,211,377	\$ 30,301,621	\$ 30,392,545	\$ 29,489,839
Total Uses	\$ 70,807,750	\$ 61,982,661	\$ 53,124,219	\$ 54,213,875	\$ 54,353,921
Projected Surplus/(Deficit):	\$ 224,104	\$ (8,213,601)	\$ 855,803	\$ (20,728)	\$ 78,577
Fund Balance:					
Beginning Unreserved Balance	\$ 16,809,114	\$ 17,033,218	\$ 8,819,617	\$ 9,675,420	\$ 9,654,692
<i>Fund Balance Designations</i>	<i>(8,000,000)</i>	<i>(8,400,000)</i>	<i>(8,700,000)</i>	<i>(9,000,000)</i>	<i>(9,300,000)</i>
Unreserved/Undesignated Balance	\$ 8,809,114	\$ 8,633,218	\$ 119,617	\$ 675,420	\$ 354,692
<i>Net Surplus/Deficit</i>	<i>224,104</i>	<i>(8,213,601)</i>	<i>855,803</i>	<i>(20,728)</i>	<i>78,577</i>
Ending Unres./Undesig. Fund Bal.	\$ 9,033,218	\$ 419,617	\$ 975,420	\$ 654,692	\$ 433,268
Ending Unreserved Fund Balance	\$ 17,033,218	\$ 8,819,617	\$ 9,675,420	\$ 9,654,692	\$ 9,733,268
CAPITAL PROJECTS (FUND 990)					
<i>Most Likely</i>					
Sources of Funds:					
Revenue					
	\$ -	\$ 18,110,000	\$ 23,151,000	\$ 23,525,000	\$ 19,820,000
Fund Transfers In	49,000,000	39,000,000	29,000,000	29,000,000	28,000,000
Total Sources	\$ 49,000,000	\$ 57,110,000	\$ 52,151,000	\$ 52,525,000	\$ 47,820,000
Uses of Funds:	\$ 48,704,497	\$ 49,800,000	\$ 51,400,000	\$ 53,000,000	\$ 54,700,000
Fund Balance:					
Beginning Unreserved Balance	\$ 178,414	\$ 473,917	\$ 7,783,917	\$ 8,534,917	\$ 8,059,917
Sources Less Uses	295,503	7,310,000	751,000	(475,000)	(6,880,000)
Ending Unreserved Fund Balance	\$ 473,917	\$ 7,783,917	\$ 8,534,917	\$ 8,059,917	\$ 1,179,917



Flood Control District (Continued)

	6	7	8	9	10
	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
OPERATIONS (FUND 991)					
<i>Most Likely</i>					
Sources of Funds:					
Revenue					
Property Taxes	\$ 44,897,146	\$ 44,917,703	\$ 44,903,223	\$ 44,932,343	\$ 44,909,726
Licenses & Permits	2,128,039	2,191,880	2,257,636	2,325,366	2,325,366
Other Intergovernmental	5,739,634	5,883,125	6,030,203	6,180,958	6,335,482
Payments in Lieu of Taxes	97,933	92,802	86,633	82,087	76,567
Interest Earnings	876,192	881,346	885,937	891,229	890,865
Miscellaneous	911,576	934,365	957,724	981,667	1,006,209
Total Sources	\$ 54,650,519	\$ 54,901,221	\$ 55,121,356	\$ 55,393,650	\$ 55,544,214
<i>Net Growth Rate</i>	0.40%	0.46%	0.40%	0.49%	0.27%
Uses of Funds:					
Expenditures:					
Personal Services	\$ 12,334,136	\$ 12,851,232	\$ 13,390,286	\$ 13,952,247	\$ 14,538,105
Supplies & Services	12,760,643	13,341,252	13,948,279	14,582,925	15,246,449
Capital Outlay	858,028	897,069	937,885	980,559	1,025,175
Total Expenditures	\$ 25,952,807	\$ 27,089,552	\$ 28,276,450	\$ 29,515,732	\$ 30,809,728
	4%	4%	4%	4%	4%
Fund Transfers Out					
Gen. Fund-Central Service Alloc.	\$ 1,593,952	\$ 1,705,362	\$ 1,824,583	\$ 1,952,163	\$ 2,088,691
Capital Projects Fund	27,000,000	25,000,000	25,000,000	24,000,000	22,000,000
Total Transfers Out	\$ 28,593,952	\$ 26,705,362	\$ 26,824,583	\$ 25,952,163	\$ 24,088,691
Total Uses	\$ 54,546,759	\$ 53,794,914	\$ 55,101,033	\$ 55,467,895	\$ 54,898,420
Projected Surplus/(Deficit):	\$ 103,760	\$ 1,106,307	\$ 20,324	\$ (74,245)	\$ 645,795
Fund Balance:					
Beginning Unreserved Balance	\$ 9,733,268	\$ 9,837,028	\$ 10,943,335	\$ 10,963,659	\$ 10,889,414
<i>Fund Balance Designations</i>	(9,600,000)	(9,900,000)	(10,200,000)	(10,500,000)	(10,500,000)
Unreserved/Undesignated Balance	\$ 133,268	\$ (62,972)	\$ 743,335	\$ 463,659	\$ 389,414
<i>Net Surplus/Deficit</i>	103,760	1,106,307	20,324	(74,245)	645,795
Ending Unres./Undesig. Fund Bal.	\$ 237,028	\$ 1,043,335	\$ 763,659	\$ 389,414	\$ 1,035,208
Ending Unreserved Fund Balance	\$ 9,837,028	\$ 10,943,335	\$ 10,963,659	\$ 10,889,414	\$ 11,535,208
CAPITAL PROJECTS (FUND 990)					
<i>Most Likely</i>					
Sources of Funds:					
Revenue					
Fund Transfers In	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000
Total Sources	\$ 27,000,000	\$ 25,000,000	\$ 25,000,000	\$ 24,000,000	\$ 22,000,000
Uses of Funds:	\$ 47,000,000	\$ 45,000,000	\$ 45,000,000	\$ 44,000,000	\$ 42,000,000
Fund Balance:					
Beginning Unreserved Balance	\$ 1,179,917	\$ 179,917	\$ 179,917	\$ 179,917	\$ 179,917
Sources Less Uses	(1,000,000)	-	-	-	-
Ending Unreserved Fund Balance	\$ 179,917	\$ 179,917	\$ 179,917	\$ 179,917	\$ 179,917





Library District

	Adopted FY 2002-03	2 FY 2003-04	3 FY 2004-05	4 FY 2005-06	5 FY 2006-07
OPERATIONS (FUND 244)					
<i>Most Likely</i>					
<u>Source of Funds:</u>					
<u>Revenue</u>					
Property Taxes	\$ 10,296,417	\$ 10,956,259	\$ 11,193,492	\$ 11,928,771	\$ 13,000,131
Other Intergovernmental	12,000	12,000	12,000	12,000	12,000
Payments in Lieu of Taxes	189,085	187,436	187,436	187,436	187,436
Fines & Forfeits	260,000	267,800	275,834	284,109	292,632
Interest Earnings	216,000	205,142	189,361	187,821	195,421
Miscellaneous	76,467	78,379	80,338	82,347	84,405
Total Sources	\$ 11,049,969	\$ 11,707,016	\$ 11,938,461	\$ 12,682,483	\$ 13,772,026
Net Growth Rate		5.95%	1.98%	6.23%	8.59%
<u>Uses of Funds:</u>					
<u>Expenditures</u>					
Personal Services	\$ 6,277,512	\$ 6,804,910	\$ 7,610,775	\$ 7,812,172	\$ 8,019,061
Supplies & Services	4,332,665	3,764,482	4,150,719	4,254,487	4,360,849
Capital Outlay	270,600	564,365	342,724	351,292	360,075
Total Expenditures	\$ 10,880,777	\$ 11,133,757	\$ 12,104,217	\$ 12,417,951	\$ 12,739,984
Net Growth Rate		2.33%	8.72%	2.59%	2.59%
<u>Fund Transfers Out</u>					
Gen. Fund-Central Service Alloc.	\$ 592,619	\$ 621,557	\$ 692,628	\$ 728,345	\$ 765,914
Debt Service Allocation	2,147	2,000	-	-	-
Capital Projects Fund	1,102,200	1,448,440	-	-	-
Total Transfers Out	\$ 1,696,966	\$ 2,071,997	\$ 692,628	\$ 728,345	\$ 765,914
Total Uses	\$ 12,577,743	\$ 13,205,754	\$ 12,796,846	\$ 13,146,296	\$ 13,505,898
Projected Surplus/Deficit:	\$ (1,527,774)	\$ (1,498,739)	\$ (858,385)	\$ (463,813)	\$ 266,128
<u>Fund Balance:</u>					
Beginning Unreserved Balance	\$ 6,969,839	\$ 5,442,065	\$ 3,943,326	\$ 3,084,942	\$ 2,621,129
Fund Balance Designations	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)	(1,700,000)
Unreserved/Undesignated Balance	\$ 5,269,839	\$ 3,742,065	\$ 2,243,326	\$ 1,384,942	\$ 921,129
Net Surplus/Deficit	(1,527,774)	(1,498,739)	(858,385)	(463,813)	266,128
Ending Unres./Undesig. Fund Bal.	\$ 3,742,065	\$ 2,243,326	\$ 1,384,942	\$ 921,129	\$ 1,187,257
Ending Unreserved Fund Balance	\$ 5,442,065	\$ 3,943,326	\$ 3,084,942	\$ 2,621,129	\$ 2,887,257



Library District (Continued)

	6	7	8	9	10
	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
OPERATIONS (FUND 244)					
<i>Most Likely</i>					
<u>Source of Funds:</u>					
<u>Revenue</u>					
Property Taxes	\$ 14,009,307	\$ 14,750,714	\$ 15,738,220	\$ 16,588,082	\$ 17,721,076
Other Intergovernmental	12,000	12,000	12,000	12,000	12,000
Payments in Lieu of Taxes	187,436	187,436	187,436	187,436	187,436
Fines & Forfeits	301,411	310,454	319,767	329,360	339,241
Interest Earnings	211,375	232,310	261,236	296,396	341,269
Miscellaneous	86,515	88,678	90,895	93,168	95,497
Total Sources	\$ 14,808,045	\$ 15,581,592	\$ 16,609,555	\$ 17,506,442	\$ 18,696,519
Net Growth Rate	7.52%	5.22%	6.60%	5.40%	6.80%
<u>Uses of Funds:</u>					
<u>Expenditures</u>					
Personal Services	\$ 8,231,596	\$ 8,449,940	\$ 8,674,257	\$ 8,904,717	\$ 9,141,497
Supplies & Services	4,469,870	4,581,617	4,696,157	4,813,561	4,933,900
Capital Outlay	369,076	378,303	387,761	397,455	407,391
Total Expenditures	\$ 13,070,543	\$ 13,409,860	\$ 13,758,175	\$ 14,115,733	\$ 14,482,788
Net Growth Rate	2.59%	2.60%	2.60%	2.60%	2.60%
<u>Fund Transfers Out</u>					
Gen. Fund-Central Service Alloc.	\$ 805,431	\$ 846,999	\$ 890,725	\$ 936,721	\$ 985,105
Debt Service Allocation	-	-	-	-	-
Capital Projects Fund	-	-	-	-	-
Total Transfers Out	\$ 805,431	\$ 846,999	\$ 890,725	\$ 936,721	\$ 985,105
Total Uses	\$ 13,875,974	\$ 14,256,859	\$ 14,648,900	\$ 15,052,454	\$ 15,467,894
<u>Projected Surplus/Deficit:</u>	\$ 932,071	\$ 1,324,733	\$ 1,960,655	\$ 2,453,988	\$ 3,228,625
<u>Fund Balance:</u>					
<u>Beginning Unreserved Balance</u>	\$ 2,887,257	\$ 3,819,328	\$ 5,144,061	\$ 7,104,716	\$ 9,558,704
<i>Fund Balance Designations</i>	<i>(1,700,000)</i>	<i>(1,700,000)</i>	<i>(1,700,000)</i>	<i>(1,700,000)</i>	<i>(1,700,000)</i>
Unreserved/Undesignated Balance	\$ 1,187,257	\$ 2,119,328	\$ 3,444,061	\$ 5,404,716	\$ 7,858,704
<i>Net Surplus/Deficit</i>	<i>932,071</i>	<i>1,324,733</i>	<i>1,960,655</i>	<i>2,453,988</i>	<i>3,228,625</i>
Ending Unres./Undesig. Fund Bal.	\$ 2,119,328	\$ 3,444,061	\$ 5,404,716	\$ 7,858,704	\$ 11,087,328
Ending Unreserved Fund Balance	\$ 3,819,328	\$ 5,144,061	\$ 7,104,716	\$ 9,558,704	\$ 12,787,328





Detention Fund - Operations

	Adopted FY 2002-03	2 FY 2003-04	3 FY 2004-05	4 FY 2005-06	5 FY 2006-07
OPERATIONS (Fund 255)					
<i>Most Likely</i>					
Sources of Funds					
Revenues:					
Jail Excise Tax	\$ 101,691,796	\$ 110,555,591	\$ 116,746,704	\$ 123,284,519	\$ 116,789,877
Jail Per Diem & Miscellaneous	14,513,461	14,513,461	14,513,461	14,513,461	14,513,461
Interest Income	-	-	-	-	-
Total Revenues	\$ 116,205,257	\$ 125,069,052	\$ 131,260,165	\$ 137,797,980	\$ 131,303,338
Fund Transfers In:					
Base Maintenance of Effort	\$ 111,051,923	\$ 118,534,727	\$ 126,130,977	\$ 128,862,060	\$ 137,326,764
Above Base Maintenance of Effort	9,815,001	38,556,035	69,906,622	106,523,117	135,500,899
Total Transfers In	\$ 120,866,924	\$ 157,090,762	\$ 196,037,599	\$ 235,385,177	\$ 272,827,663
Total sources	\$ 237,072,181	\$ 282,159,813	\$ 327,297,764	\$ 373,183,157	\$ 404,131,001
Total Operating (exc. Jail Excise)	\$ 135,380,385	\$ 171,604,223	\$ 210,551,060	\$ 249,898,638	\$ 287,341,124
Uses of Funds:					
Operating Expenditures - Existing Facilities					
Personal Services	\$ 99,272,076	\$ 106,084,443	\$ 110,679,567	\$ 114,638,329	\$ 117,740,182
Supplies & Services	22,174,582	21,878,570	22,425,534	22,986,172	23,560,826
Capital Outlay	558,763	3,403,312	3,488,395	3,575,605	3,664,995
Subtotal - Current Operations	\$ 122,005,421	\$ 131,366,325	\$ 136,593,496	\$ 141,200,106	\$ 144,966,003
Operating Expenditures - New Facilities					
Personal Services		\$ 21,308,720	\$ 44,519,446	\$ 69,133,144	\$ 94,612,841
Supplies & Services		5,661,932	11,606,960	17,845,701	24,389,124
Subtotal - New Facilities		\$ 26,970,652	\$ 56,126,406	\$ 86,978,845	\$ 119,001,966
Integ. Criminal Justice Info. System	\$ 4,541,898	\$ 3,057,451	\$ 1,123,722	\$ 1,837,860	\$ 1,692,177
Non-Departmental/Contingencies	\$ 8,829,000	\$ 13,267,246	\$ 17,831,158	\$ 21,719,687	\$ 23,373,155
<i>(Includes Major Maintenance)</i>					
Total Operating Expenditures	\$ 135,376,319	\$ 171,604,223	\$ 210,551,060	\$ 249,898,638	\$ 287,341,124
Operating Surplus/(Deficit)	\$ 4,066	\$ -	\$ -	\$ -	\$ -
Non-Recurring Expenditures					
ICJIS - Phase II	\$ -	\$ 3,408,922	\$ 2,722,453	\$ 7,158,582	\$ 6,653,060
ICJIS - Phase III	-	-	-	-	6,302,658
Subtotal ICJIS Phases II & III	\$ -	\$ 3,408,922	\$ 2,722,453	\$ 7,158,582	\$ 12,955,718
Appropriated Fund Balance	\$ 27,707,666	\$ 46,000,000	\$ 58,950,000	\$ 33,350,000	\$ 40,350,000
Sub-Total Non-Recurring	\$ 27,707,666	\$ 49,408,922	\$ 61,672,453	\$ 40,508,582	\$ 53,305,718
Transfer to Detention Capital Projects	\$ 98,138,712	\$ 60,000,000	\$ 55,000,000	\$ 5,536,100	\$ -
Total Non-Operating Expenditures	\$ 125,846,378	\$ 109,408,922	\$ 116,672,453	\$ 46,044,682	\$ 53,305,718
Non-Operating Surplus/(Deficit)	\$ (24,154,582)	\$ 1,146,669	\$ 74,251	\$ 77,239,837	\$ 63,484,159
Total Expenditures (Operating Plus Non-Operating)	\$ 261,222,697	\$ 281,013,145	\$ 327,223,513	\$ 295,943,319	\$ 340,646,842
Total Projected Surplus/Deficit (Operating Plus Non-Operating)	\$ (24,150,516)	\$ 1,146,669	\$ 74,251	\$ 77,239,837	\$ 63,484,159
Fund Balance:					
Beginning Fund Balance	\$ 24,545,729	\$ 395,213	\$ 1,541,882	\$ 1,616,133	\$ 78,855,970
Projected Surplus/Deficit	(24,150,516)	1,146,669	74,251	77,239,837	63,484,159
Ending Fund Balance	\$ 395,213	\$ 1,541,882	\$ 1,616,133	\$ 78,855,970	\$ 142,340,129



Detention Fund – Operations (Continued)

	6	7	8	9	10
	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
OPERATIONS (Fund 255)					
<i>Most Likely</i>					
Sources of Funds					
Revenues:					
Jail Excise Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Jail Per Diem & Miscellaneous	14,513,461	14,513,461	14,513,461	14,513,461	14,513,461
Interest Income	-	-	-	-	-
Total Revenues	\$ 14,513,461	\$ 14,513,461	\$ 14,513,461	\$ 14,513,461	\$ 14,513,461
Fund Transfers In:					
Base Maintenance of Effort	\$ -	\$ -	\$ -	\$ -	\$ -
Above Base Maintenance of Effort	280,557,752	288,488,997	296,627,070	304,977,808	313,686,930
Total Transfers In	\$ 280,557,752	\$ 288,488,997	\$ 296,627,070	\$ 304,977,808	\$ 313,686,930
Total sources	\$ 295,071,213	\$ 303,002,458	\$ 311,140,531	\$ 319,491,269	\$ 328,200,391
Total Operating (exc. Jail Excise)	\$ 295,071,213	\$ 303,002,458	\$ 311,140,531	\$ 319,491,269	\$ 328,200,391
Uses of Funds:					
Operating Expenditures - Existing Facilities					
Personal Services	\$ 120,929,254	\$ 124,208,121	\$ 127,579,440	\$ 131,045,953	\$ 134,610,487
Supplies & Services	24,149,847	24,753,593	25,372,433	26,006,744	26,656,913
Capital Outlay	3,756,620	3,850,535	3,946,799	4,045,468	4,146,605
Subtotal - Current Operations	\$ 148,835,721	\$ 152,812,249	\$ 156,898,672	\$ 161,098,165	\$ 165,414,005
Operating Expenditures - New Facilities					
Personal Services	\$ 97,114,406	\$ 99,684,096	\$ 102,323,843	\$ 105,035,638	\$ 107,821,529
Supplies & Services	24,998,853	25,623,824	26,264,419	26,921,030	27,594,056
Subtotal - New Facilities	\$ 122,113,259	\$ 125,307,920	\$ 128,588,263	\$ 131,956,668	\$ 135,415,584
Integ. Criminal Justice Info. System	\$ 1,091,951	\$ 1,126,603	\$ 1,162,914	\$ -	\$ -
Non-Departmental/Contingencies	\$ 24,122,233	\$ 24,882,289	\$ 25,653,596	\$ 26,436,436	\$ 27,370,802
(Includes Major Maintenance)					
Total Operating Expenditures	\$ 295,071,213	\$ 303,002,458	\$ 311,140,531	\$ 319,491,269	\$ 328,200,391
Operating Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Recurring Expenditures					
ICJIS - Phase II	\$ 4,215,028	\$ 7,079,102	\$ 531,253	\$ 557,362	\$ -
ICJIS - Phase III	672,517	534,072	550,095	566,597	-
Subtotal ICJIS Phases II & III	\$ 4,887,544	\$ 7,613,175	\$ 1,081,348	\$ 1,123,959	\$ -
Appropriated Fund Balance	\$ 5,130,000	\$ 5,260,000	\$ 5,390,000	\$ 5,520,000	\$ 5,660,000
Sub-Total Non-Recurring	\$ 10,017,544	\$ 12,873,175	\$ 6,471,348	\$ 6,643,959	\$ 5,660,000
Transfer to Detention Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Expenditures	\$ 10,017,544	\$ 12,873,175	\$ 6,471,348	\$ 6,643,959	\$ 5,660,000
Non-Operating Surplus/(Deficit)	\$ (10,017,544)	\$ (12,873,175)	\$ (6,471,348)	\$ (6,643,959)	\$ (5,660,000)
Total Expenditures (Operating Plus Non-Operating)	\$ 305,088,757	\$ 315,875,633	\$ 317,611,879	\$ 326,135,228	\$ 333,860,391
Total Projected Surplus/Deficit (Operating Plus Non-Operating)	\$ (10,017,544)	\$ (12,873,175)	\$ (6,471,348)	\$ (6,643,959)	\$ (5,660,000)
Fund Balance:					
Beginning Fund Balance	\$ 142,340,129	\$ 132,322,585	\$ 119,449,410	\$ 112,978,062	\$ 106,334,103
Projected Surplus/Deficit	(10,017,544)	(12,873,175)	(6,471,348)	(6,643,959)	(5,660,000)
Ending Fund Balance	\$ 132,322,585	\$ 119,449,410	\$ 112,978,062	\$ 106,334,103	\$ 100,674,103





Detention Fund - Capital Projects

	Adopted FY 2002-03	2 FY 2003-04	3 FY 2004-05	4 FY 2005-06	5 FY 2006-07
CAPITAL PROJECTS (Fund 455)					
<i>Most Likely</i>					
<u>Sources of Funds:</u>					
Transfer-In from Detention Operating Fund	\$ 98,138,712	\$ 60,000,000	\$ 55,000,000	\$ 5,536,100	\$ -
Total Sources	\$ 98,138,712	\$ 60,000,000	\$ 55,000,000	\$ 5,536,100	\$ -
<u>Uses of Funds</u>					
	\$ 252,006,605	\$ 26,557,071	\$ -	\$ -	\$ -
<u>Projected Surplus/Deficit:</u>	\$ (153,867,893)	\$ 33,442,929	\$ 55,000,000	\$ 5,536,100	\$ -
<u>Unreserved Fund Balance:</u>					
Beginning Balance	\$ 59,888,864	\$ (93,979,029)	\$ (60,536,100)	\$ (5,536,100)	\$ -
Net Surplus/Deficit	(153,867,893)	33,442,929	55,000,000	5,536,100	-
Ending Balance	\$ (93,979,029)	\$ (60,536,100)	\$ (5,536,100)	\$ -	\$ -

